

2009-2010 FISCAL YEAR BUDGET SCENARIOS

SALES TAX PASSES

Scenario 1: <i>Sales Tax Passes, Sales Tax Growth of 0.75% Per Year for FY 2009 & FY 2010, Police/Fire Contribution Rate Set to 29.88%</i>		
<u>Revenue:</u>		
Estimated Sales Tax		\$40,240,000.00
Estimated Police/Fire Sales Tax		40,240,000.00
Operating Revenue		29,701,208.00
	Sub Total	110,181,208.00
Carryover From Prior Year		100,000.00
	Total Revenue	110,281,208.00
<u>Expense:</u>		
Total Payroll Expense-Includes P/F Rate of 29.88%*		52,862,074.33
Pension Contribution From Sales Tax		40,240,000.00
Overtime & Temp Wages (same level as 08-09)		1,207,718.00
Supplies & Services (same level as 08-09)		9,268,996.72
Capital (same level as 08-09)		403,500.00
Transfers & Debt Service		4,804,152.00
Critical Needs, Health Ins. Contribution & Selected Reinstatement of FY 09 Cuts		1,494,766.95
	Total Expense	110,281,208.00

Scenario 2: <i>Sales Tax Passes, Sales Tax Growth of 2% Per Year for FY 2009 & FY 2010, Police/Fire Contribution Rate Set to 29.88 %</i>		
<u>Revenue:</u>		
Estimated Sales Tax		\$41,236,000.00
Estimated Police/Fire Sales Tax		\$41,236,000.00
Operating Revenue		29,701,208.00
	Sub Total	112,173,208.00
Carryover From Prior Year		100,000.00
	Total Revenue	112,273,208.00
<u>Expense:</u>		
Total Payroll Expense-Includes P/F Rate of 29.88%*		52,862,074.33
Pension Contribution From Sales Tax		41,236,000.00
Overtime & Temp Wages (same level as 08-09)		1,207,718.00
Supplies & Services (same level as 08-09)		9,268,996.72
Capital (same level as 08-09)		403,500.00
Transfers & Debt Service		4,804,152.00
Critical Needs, Health Ins. Contribution & Selected Reinstatement of FY 09 Cuts		2,490,766.95
	Total Expense	112,273,208.00

*A 29.88 % contribution is estimated to cost \$6,466,000 in the General Fund and \$1,046,000 in the Law Enforcement Sales Tax Fund.

2009-2010 FISCAL YEAR BUDGET SCENARIOS

SALES TAX FAILS

Scenario 3: *Sales Tax Fails, Sales Tax Growth of 0.75% Per Year for FY 2009 & FY 2010,
Police/Fire Contribution Rate increases to 52.36%*

Revenue:

Estimated Sales Tax		\$40,240,000.00
Operating Revenue		29,701,208.00
	Sub Total	69,941,208.00
Carryover From Prior Year		100,000.00
	Total Revenue	70,041,208.00

Expense:

Total Payroll Expense-Includes P/F Rate of 52.36%*	57,629,075.54
Overtime & Temp Wages (same level as 08-09)	1,207,718.00
Supplies & Services (same level as 08-09)	9,268,996.72
Capital (same level as 08-09)	403,500.00
Transfers & Debt Service	5,659,152.00
	Total Expense
	74,168,442.26
	(Deficit):
	(\$4,127,234.26)

Scenario 4: *Sales Tax Fails, Sales Tax Growth of 2% Per Year for FY 2009 & FY 2010,
Police/Fire Contribution Rate increases to 52.36%*

Revenue:

Estimated Sales Tax		\$41,236,000.00
Operating Revenue		29,701,208.00
	Sub Total	70,937,208.00
Carryover From Prior Year		100,000.00
	Total Revenue	71,037,208.00

Expense:

Total Payroll Expense-Includes P/F Rate of 52.36%*	57,629,075.54
Overtime & Temp Wages (same level as 08-09)	1,207,718.00
Supplies & Services (same level as 08-09)	9,268,996.72
Capital (same level as 08-09)	403,500.00
Transfers & Debt Service	5,659,152.00
	Total Expense
	74,168,442.26
	(Deficit):
	(\$3,131,234.26)

*A 52.36% contribution is estimated to cost \$11,330,000 in the General Fund and \$1,900,000 in the Law Enforcement Sales Tax Fund. The amount paid from the LEST Fund includes \$855,000 transferred from the General Fund for this purpose.

ASSUMPTIONS CONTAINED IN BUDGET SCENARIOS

Revenue

- Scenarios 1 & 3 assume 1.5% growth (0.75% per year) in sales tax revenue over FY 07-08 actual amount
- Scenarios 2 & 4 assume 4.0% growth (2.0% per year) in sales tax revenue over FY 07-08 actual amount
- Operating Revenue consists of the following sources: Taxes, Licenses and Fees, Charges and Fees, Intergovernmental
- "Carryover from Prior Year" assumes this amount will not be needed to cover a shortfall in the current year

Calculation of Payroll Expenses for General Fund

- All Salary amounts include benefits, which consist of health insurance, retirement, FICA, and worker's compensation
- Estimated merit increases are included for FTEs that are not at top step
- There is no cost-of-living increase included for FY 09-10. (Note: No cost-of-living increases were given in FY 08-09.)
- LAGERS contribution rate used in all scenarios is 18.1%
- Police/Fire Pension rate used in Scenarios 1 & 2 is 29.88%. The contribution amount for the General Fund is \$6,466,000. The contribution from the Law Enforcement Sales Tax Fund (LEST) is \$1,046,000 for positions budgeted in this fund.
- Police/Fire Pension rate used in Scenarios 3 & 4 is 52.36%. The contribution amount for the General Fund is \$11,330,000. The contribution from the Law Enforcement Sales Tax Fund (LEST) is \$1,900,000. The amount paid from the LEST Fund includes \$855,000 transferred from the General Fund for this purpose.
- Health insurance increases are included at 2% as of July 1, 2009 and an additional 3% as of January 1, 2010
- Worker's compensation increase of \$300,000 for General Fund is included. This increase is city-wide and will impact all funds. Enterprise funds must increase their worker's compensation contributions, also.
- Frozen positions (36.1 FTEs) are not included in the calculation of payroll expenses in any scenario.
- Overtime and Temporary Wages remain at the FY 08-09 level

Other Expenses

- Budget cuts made to supplies and services, capital, and transfers in FY 08-09 are projected to remain in place for FY 09-10

FROZEN POSITIONS DURING 08-09 FISCAL YEAR

<u>GENERAL FUND</u>	<u>GRADE</u>	<u>FTE</u>	<u>ORG</u>	<u>COST</u>
ADMINISTRATIVE ASSISTANT	PAT 4	1	BUILDING DEVELOPMENT	\$31,944.49
PERMITTING SERVICES REPRESENTATIVES	PAT 6	1	BUILDING DEVELOPMENT	38,863.68
PLAN REVIEW SPECIALIST II	PAT 10	1	BUILDING DEVELOPMENT	66,989.91
EXECUTIVE SECRETARY	PAT 5	1	CITY ATTORNEY	35,251.78
ADMINISTRATIVE ASSISTANT	PAT 4	0.5	CITY MANAGER	17,023.84
ACCOUNTING SERVICES REPRESENTATIVES	PAT 6	1	FINANCE	39,210.58
FIREFIGHTER - 5 POSITIONS	FPS 1	5	FIRE	276,098.65
HUMAN RESOURCE SPECIALIST	PAT 7	1	HUMAN RESOURCES	44,486.71
ASSOCIATE CITY PLANNER	PAT 8	0.7	PLANNING	38,571.69
POLICE OFFICER - 15 POSITIONS	LES 2	15	POLICE	833,398.20
RECEPTIONIST	PAT 3	0.5	PUBLIC INFORMATION	14,513.89
ARBORIST	CTL 7	1	PUBLIC WORKS	40,431.43
ENGINEERING TECHNICIAN I	PAT 4	1	PUBLIC WORKS	30,179.40
ENGINEERING TECHNICIAN II - 3 POSITIONS	PAT 5	3	PUBLIC WORKS	99,789.68
MAINTENANCE WORKER	CTL 5	0.4	PUBLIC WORKS	13,466.31
RIGHT-OF-WAY TECHNICIAN	PAT 6	1	PUBLIC WORKS	39,837.07
SURVEY CHIEF	PAT 8	1	PUBLIC WORKS	50,305.83
URBAN FORESTER	PAT 8	1	PUBLIC WORKS	55,087.10

FTEs	36.1		<u><u>\$1,765,450.23</u></u>
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HEALTH

COORDINATOR OF EPIDEMIOLOGY	PAT 9	1	HEALTH	\$72,340.00
PUBLIC HEALTH INVESTIGATOR II	PAT 8	1	HEALTH	<u>41,635.00</u>

FTEs	2		<u><u>\$113,975.00</u></u>
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PARKS

ADMINISTRATIVE ASSISTANT	PAT 4	1	PARKS	\$32,313.00
COMMUNITY RECREATION SVCS ADMINISTRATOR	PAT 10	1	PARKS	65,887.00
PARK RANGER	PAT 7	1	PARKS	50,000.00
PARKS CARETAKER 1	CTL 6	1	PARKS	47,615.00
PARKS MAINTENANCE WORKER	CTL 5	1	PARKS	35,057.00
ZOOKEEPER	PAT 5	0.25	PARKS	<u>10,229.00</u>

			\$241,101.00
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TEMPORARY PART-TIME SEASONAL AND OVERTIME		14	*	<u>365,100.00</u>
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FTEs	19.25		<u><u>\$606,201.00</u></u>
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TRANSPORTATION

LABORER	CTL 3	1	TRANSPORTATION	\$31,420.76
MAINTENANCE WORKER	CTL 5	1	TRANSPORTATION	<u>33,665.78</u>

FTEs	2		<u><u>\$65,086.54</u></u>
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*This reduction in temporary part-time seasonal and overtime is equivalent to the funding of 14 full-time equivalents at a PAT 2, Step 2 level or 41 part-time positions (20 hrs per week) at a PAT 2, Step 2 level.